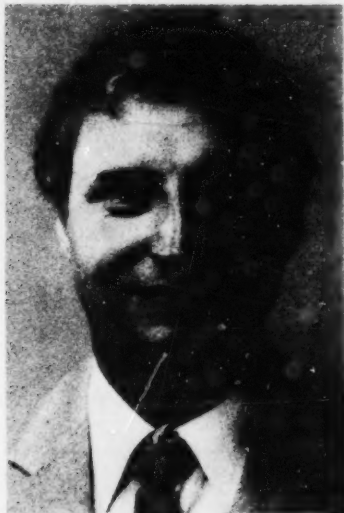




Government of
Saskatchewan

Annual Report 1982-83

Saskatchewan Liquor Board



The Honourable Frederick W. Johnson,
Lieutenant Governor of the
Province of Saskatchewan.

Dear Sir:

I have the honour to hereby transmit the annual
report of the Saskatchewan Liquor Board for
the year ending March 31, 1983.

Yours sincerely,

A handwritten signature in dark ink, appearing to read 'G. McLeod'. The signature is stylized with a large, sweeping 'G' and a long horizontal stroke at the end.

George McLeod,
Minister in Charge,
Saskatchewan Liquor Board.

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Regina, Saskatchewan
August 22, 1983

To the Honourable G. McLeod,
Minister in Charge,
Saskatchewan Liquor Board.

I have the honour to submit pursuant to Section
222 of The Liquor Act the fifty-eighth annual
report for the fiscal year ending March 31, 1983.

I wish to express my thanks to all of our
employees for their support and good service
throughout the year.

Respectfully submitted,

A handwritten signature in cursive script, reading "Martin Pederson". The signature is written in dark ink on a light background.

Martin Pederson
Chairman.



General Managers Report

1982/83 saw dollar sales increase 13% due to supplier and excise tax increases. Volume sales, however, were down. The volume drop was in beer sales probably as a result of a cool 1982 summer. Although spirit volume sales were up, all of the increase came in the first half of the year with the latter half showing a significant decline.

On the labour front, the year was another of industrial peace, a situation we hope will continue in the coming years.

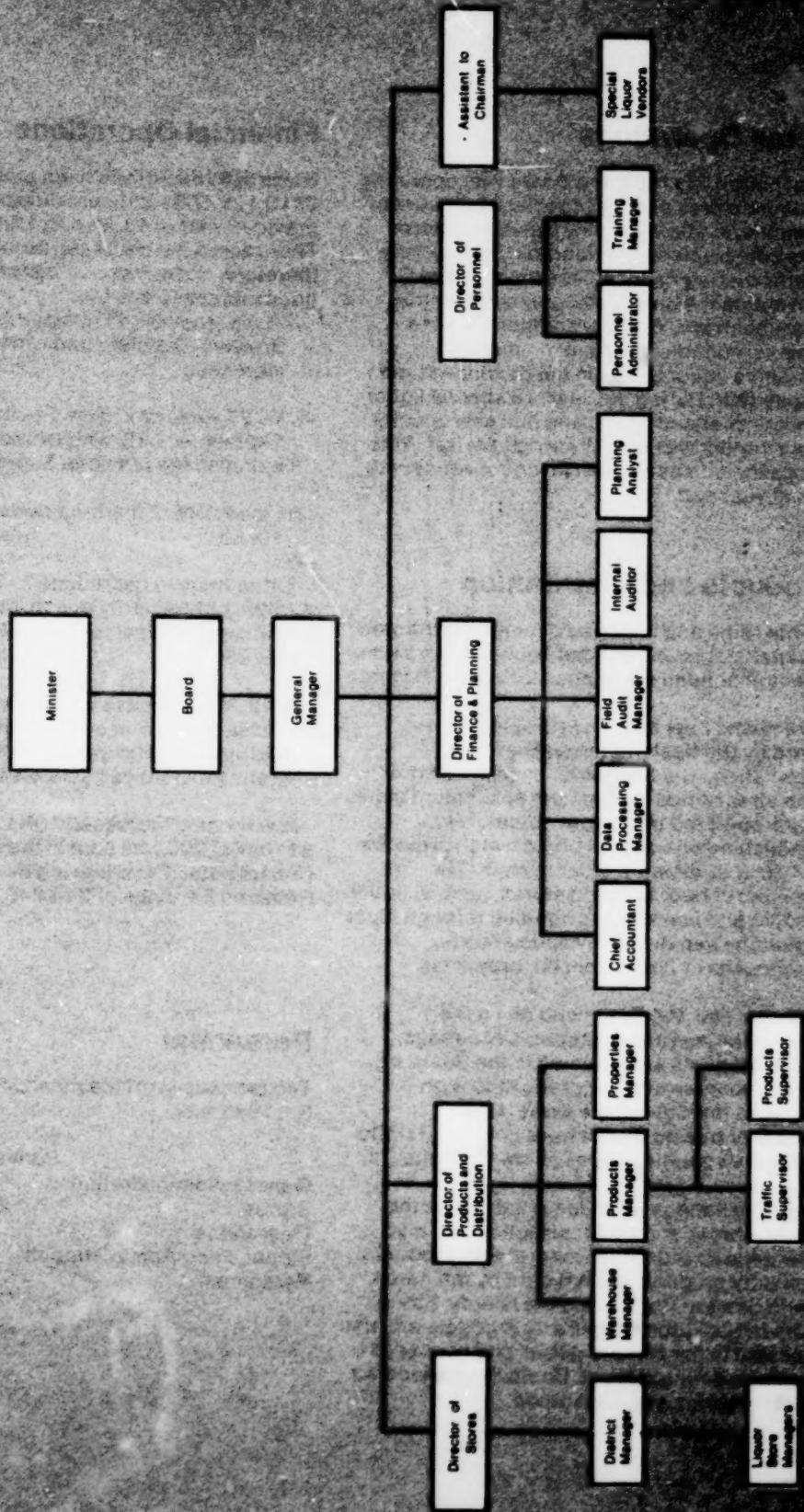
Capital expansion was modest during the year with only three stores in Shellbrook, Ponteix and downtown Regina, being converted to self-serve. A major upgrade of the Board computer systems took place in order to facilitate a new computerized accounting system and improvements on our in-bond

inventory system. The Board contributed finances and manpower along with the Saskatchewan Brewers Association in the development of a new computerized beer-ordering system used by licensees, liquor stores and special liquor vendors. The Saskatchewan Brewers Association started operating this new system March 1, 1983 and from all reports it is an unqualified success.

For the coming year, the Board will be expending considerable effort training our staff in management skills, product knowledge and customer service. Next year will also bring current computer technology and customer information and display booths to our stores in a desire to improve customer service and efficiency.

I would like to extend my appreciation to the management and our employees throughout Saskatchewan for a job well done.

Saskatchewan Liquor Board **Organization**



Retail Operations

As at March 31, 1983, the Board was operating 85 liquor stores and 133 special liquor vendor agencies. In 1982-83, new self-serve stores were constructed in Shellbrook, Ponteix and downtown Regina to replace the so-called conventional stores previously operating in those locations. With the addition of these three new outlets, the total number of self-serve liquor stores in the province stands at sixty (60). During the year, 18 special liquor vendors changed hands and one new special liquor vendor was established at Sturgis. This brings the number of special liquor vendors to 134 at year end.

Products and Distribution

Spirits, wine and imported beer are distributed to liquor stores and special liquor vendors from a central bonded warehouse located in Regina.

Domestic beer is now distributed for the Board by the Saskatchewan Brewers Association. The beer order system has now been streamlined through the elimination of two Board-operated beer order offices, by establishing one central office which provides a 24-hour automated order system. The shipment of beer to Board stores, special liquor vendors and licensees is handled through eight Saskatchewan Brewers Association warehouses or direct from the breweries.

At year end, the Board had 864 general product listings and 300 specialty listings. These products are supplied to the Board by many Canadian and hundreds of foreign suppliers throughout the world. Major consumer buying trends were noticed in white and white sparkling wines as well as liqueurs.

Specialty listings were designed to give the public a broader product selection and also permit the Board to test-market new products. Specialty products are handled by the Albert South Store in Regina and the Sturdy-Stone Store in Saskatoon. Specialty products are also available to the general public and licensees by special ordering through Board Stores located outside Regina and Saskatoon.

Financial Operations

Sales of \$269,530,883 and gross profit of \$110,125,505 represent an increase over the previous year of 13.2% and 15.1% respectively. There was a net decrease in volume of sales; therefore, dollar increases are a result of liquor price increases due to:

- Brewery, Distillery and winery price increases.
- 15.2% Federal Excise Tax increase September 1/82 which followed an 8.6% increase the previous September.
- Liquor Board mark-up rate increase January 10/83.

Other income decreased by 27% to \$2,629,802 primarily due to lower short-term investment interest rates received during 1982/83.

A 12.75% increase in wage settlements, an increase in pension costs as the result of an actuarial study and general inflation increased operating expenses by 15.4% to \$19,981,372.

Net income increased 13% to \$92,822,713. \$110,000,000 was paid to the Provincial Consolidated Fund leaving the Liquor Board Retained Earnings of \$44,248,786.

Personnel

The breakdown of the number of staff at March 31, 1983 was:

	Permanent	Part-time
General Administration	10	—
Stores	228	266
Operations	41	5
Finance and Administration	34	5
Personnel	5	1
	<u>318</u>	<u>277</u>

Permits

	1982/83	1981/82
Brewers Permits Issued	3	3
Brewers Hospitality Suite Permits Issued	3	3
Distillers Permits Issued	1	1

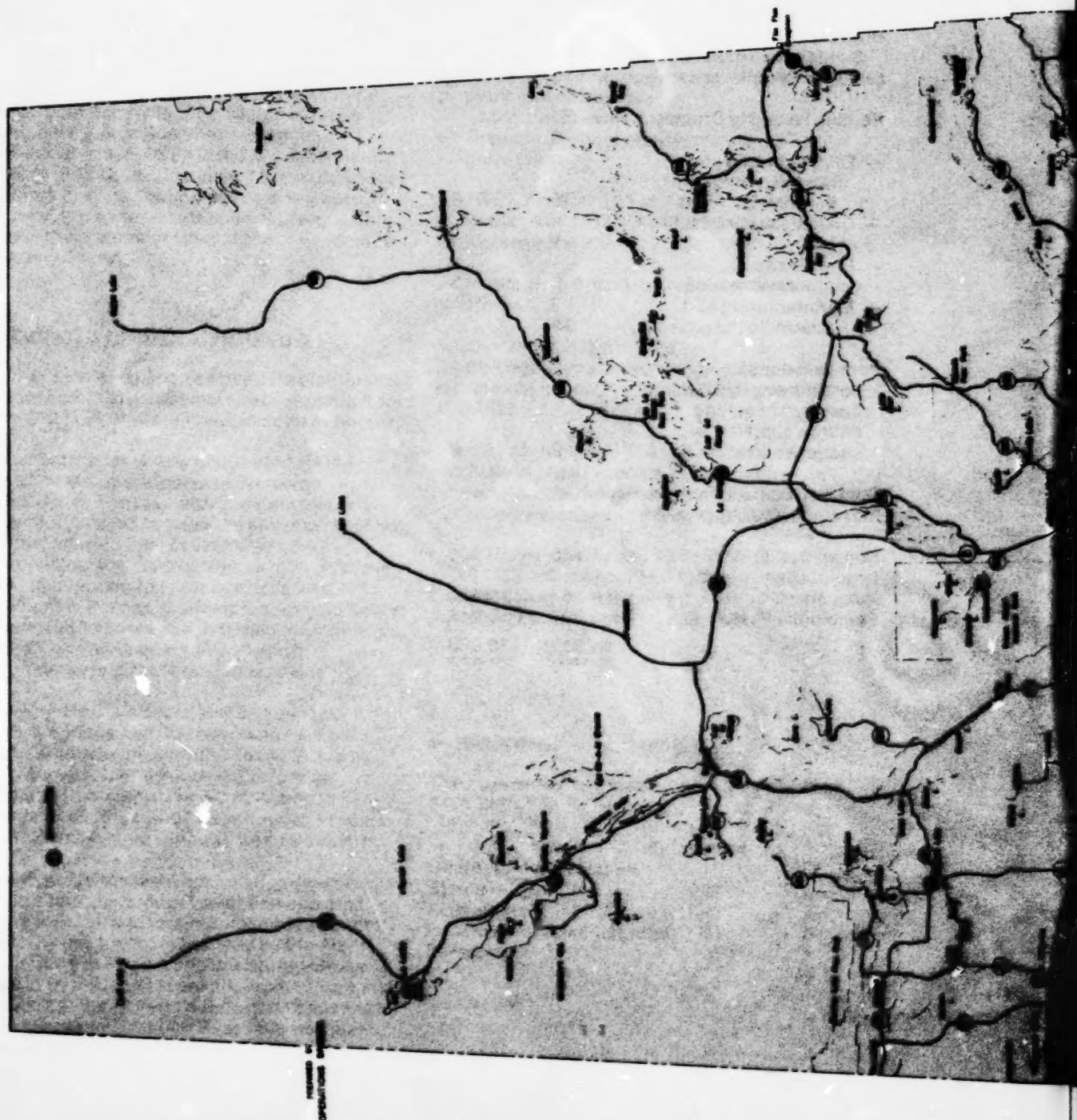
Permits issued to Druggists, Physicians, etc.:

— Druggists sale and compounding permits	6	8
— Dentists professional use	4	3
— Physicians professional use	7	3
— Manufacturing and Scientific Purposes	34	30

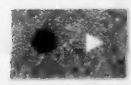
Permits issued to persons engaged in business of selling church supplies — sacramental wine	2	2
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Special Occasion Permits Issued: Individual and Organization —

Non sale of liquor	12,175	12,208
Organization — sale of liquor	19,458	18,480
Community Event	295	248
	<u>31,988</u>	<u>30,989</u>



OPERATIONS



Liquor Board Stores
Special Liquor Vendors

Saskatchewan Liquor Board Stores

Assiniboia (s)
Battleford (s)
Biggar (s)
Broadview (c)
Buffalo Narrows (c)

Cabri (c)
Canora (s)
Carlyle (s)
Carrot River
Creighton (s)

Davidson (c)

Esterhazy (s)
Estevan (s)
Eston (c)

Foam Lake (s)
Fort Qu'Appelle (s)

Gravelbourg (c)
Gull Lake (s)

Hafford (c)
Hudson Bay (s)
Humboldt (s)

Indian Head (c)
Ituna (s)

Kamsack (s)
Kelvington (s)
Kerrobert (c)
Kindersley (s)
Kipling (c)

La Loche (c)
Langenburg (c)
Lanigan (s)
La Ronge (s)
Leader (s)
Lloydminster (s)

Maple Creek (s)
Meadow Lake (c)
Melfort (s)
Melville (s)
Moose Jaw
100 Fairford St. &
1st Ave. N.W. (s)
510 4th Ave. N.W. (s)
Moosomin (s)

Nipawin (s)
North Battleford (s)

Outlook (c)

Ponteix (s)
Preeceville (s)
Prince Albert
554 17th St. W. (s)
South Hill Shoppers
Mall (s)

Radville (c)
Raymore (c)
Regina
Park St. & 10th Ave. (s)
10th Ave. Licensee
Store (s)
Broadway Ave (s)
Normanview Shopping
Centre (s)
12th Ave. & Broad (s)
416 Albert St. N. (s)
2626 28th Ave. (s)
Pasqua St. (s)

Rosetown (s)
Rosthern (c)

St. Walburg (s)
Saskatoon
401 20th St. W. (c)
Churchill Shopping
Centre (c)
2325 Preston Ave. (s)
Westgate Plaza (s)
124 3rd Ave. N. (s)
Idylwyld North (s)
Sutherland (c)
Grosvenor Park (s)
Shaunavon (s)
Shellbrook (s)
Stoughton (c)
Swift Current (s)

Tisdale (s)

Unity (s)
Uranium City (s)

Wadena (s)
Wakaw (s)
Waskesiu (c)
Watrous (s)
Watson (s)
Weyburn (s)
Wilkie (s)
Wynyard (s)

Yorkton (s)

C - Conventional
S - Self-Serve

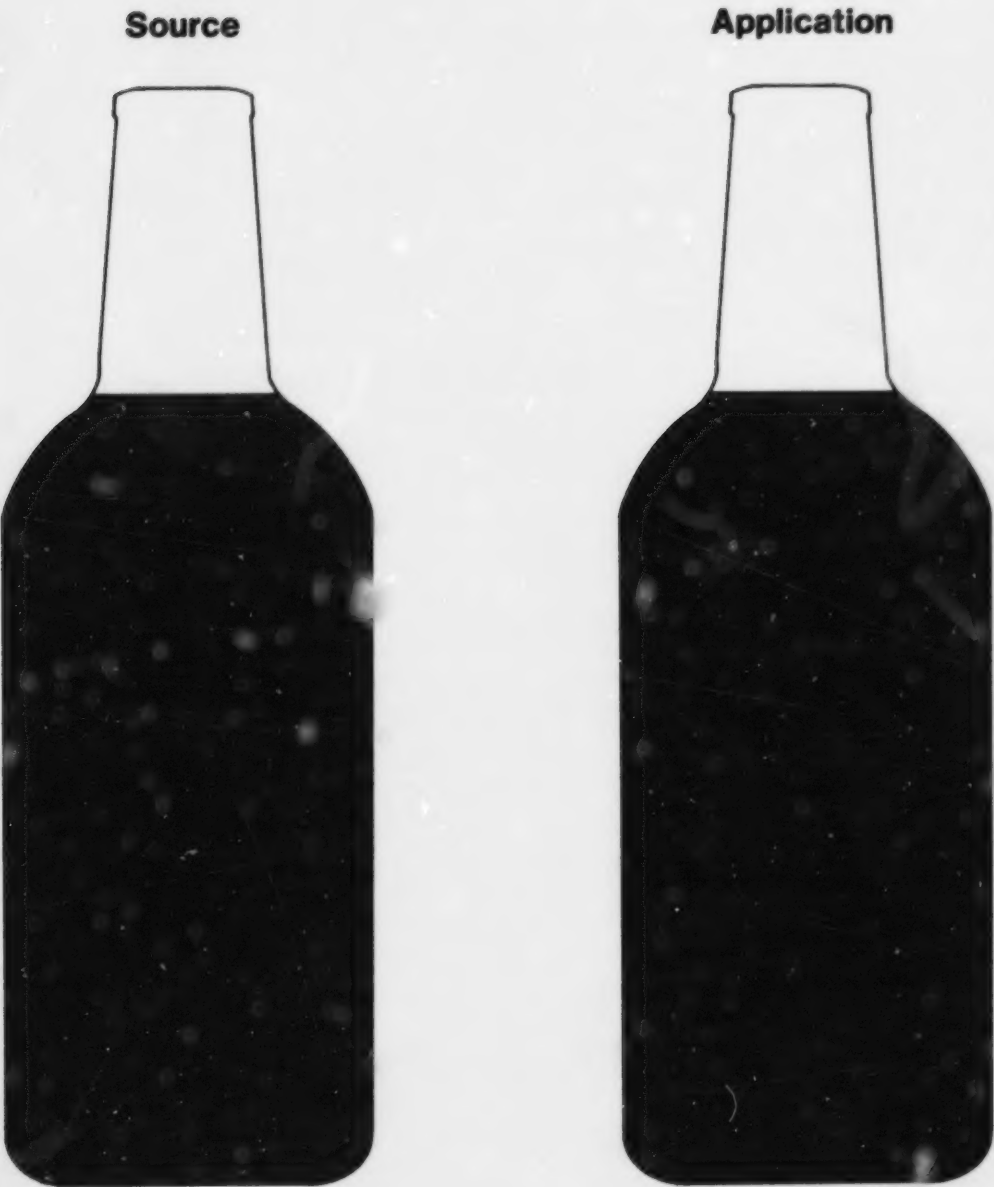
Number of Stores:
Self-serve 62
Conventional 22

Licensee Store
#500 1
Total 85

Special Liquor Vendor Outlets

Admiral	Gainsborough	Naicam
Allan	Glaslyn	Nokomis
Alsask	Glenavon	Norquay
Alvena	Golden Prairie	Neudorf
Arborfield	Goodsoil	
Arcola	Govan	Ogema
Avonlea	Grayson	Oxbow
	Grenfell	
Balcarres	Goodeve	Pelly
Balgonie		Porcupine Plain
Beechy	Hanley	Pierceland
Bengough	Harris	
Big River	Hodgeville	Quill Lake
Birch Hills	Holdfast	
Blaine Lake		Radisson
Bruno	Imperial	Redvers
Buchanan	Invermay	Rhein
Burstall		Rocanville
	Kelliher	Rockglen
Cabri	Kinistino	Rose Valley
Candle Lake	Kinley	Rouleau
Carnduff	Kyle	
Central Butte		St. Brieux
Choiceland	Lafleche	Sedley
Churchbridge	Lake Lenore	Southey
Climax	Lampman	Spiritwood
Cochin	Landis	Spy Hill
Coleville	Leask	Stockholm
Colonsay	Lemberg	Strasbourg
Consul	Leoville	Shell Lake
Coronach	Leroy	Sturgis
Craik	Loon Lake	
Crane Valley	Lucky Lake	Theodore
Cudworth	Lumsden	Togo
Cupar	Luseland	Torquay
Cut Knife		Turtleford
	Macklin	
Debden	MacNutt	Val Marie
Delisle		Vibank
Dinsmore	Maidstone	Viscount
Dodsland	Mankota	Vonda
Domremy	Marsden	
Duck Lake	Maryfield	Wapella
	Mayfair	Wawota
Eastend	Midale	Weirdale
Eatonia	Middle Lake	Whitewood
Elbow	Milestone	Willow Bunch
Elrose	Montmartre	Wishart
Emma Lake	Moose Jaw C.F.B. (Bushel Park)	Wolseley
	Morse	Wroxtton
Fillmore	Mossbank	
Fox Valley		Yellow Creek

Revenue from the Sale of Liquor



Note: Beer bottle deposits are included in sales and cost of sales.

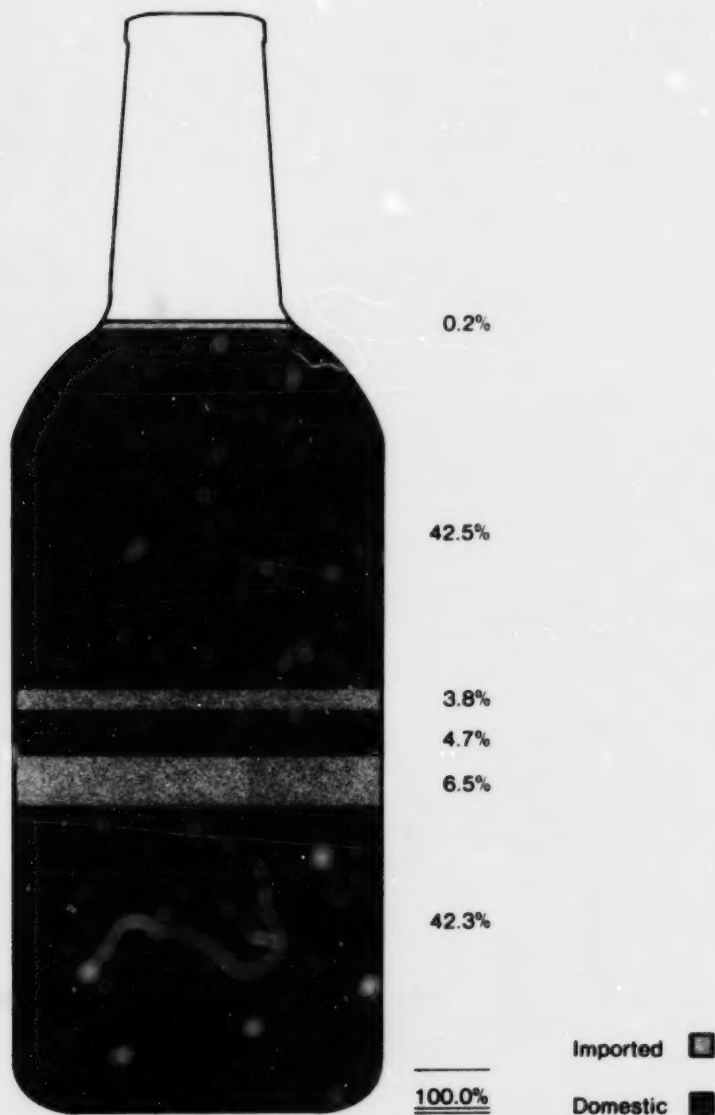
Value of Sales

Type and Origin of Liquor (In 000's of Dollars)

Fiscal year	1978-79	1979-80	1980-81	1981-82	1982-83	% Increase Over Previous year
Spirits						
Canadian	77,310	79,334	87,382	100,111	114,107	14.0
Imported	10,767	11,794	11,473	15,006	17,540	16.9
	<u>88,077</u>	<u>91,128</u>	<u>98,855</u>	<u>115,117</u>	<u>131,647</u>	14.4
Wines and Ciders						
Canadian	7,451	8,054	8,854	11,233	12,632	12.5
Imported	5,645	6,352	7,357	8,851	10,171	14.9
	<u>13,096</u>	<u>14,406</u>	<u>16,211</u>	<u>20,084</u>	<u>22,803</u>	13.5
Beer, Ale and Stout						
Canadian	71,826	76,565	92,154	102,296	114,415	11.8
Imported	443	514	475	535	666	24.5
	<u>72,269</u>	<u>77,079</u>	<u>92,629</u>	<u>102,831</u>	<u>115,081</u>	11.9
Total						
Canadian	156,587	163,953	188,390	213,640	241,154	12.9
Imported	16,855	18,660	19,305	24,392	28,377	16.3
Total	<u>173,442</u>	<u>182,613</u>	<u>207,695</u>	<u>238,032</u>	<u>269,531</u>	13.2

Value of Sales — Continued

% of Gross Sales for Fiscal Year 1982-83



Volume of Sales — Litres

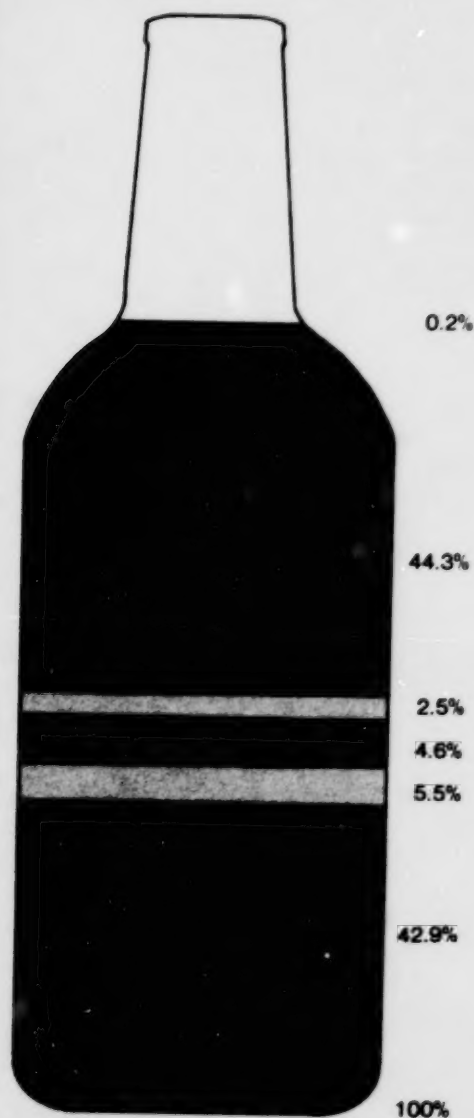
Type and Origin of Liquor (In 000's of Litres)

Fiscal year	1978-79	1979-80	1980-81	1981-82	1982-83
Spirits					
Canadian	7,319	7,369	7,487	7,713	7,878
Imported	859	968	809	954	1,009
	<u>8,178</u>	<u>8,337</u>	<u>8,296</u>	<u>8,667</u>	<u>8,887</u>
Wines and Ciders					
Canadian	2,709	2,891	2,809	3,238	3,290
Imported	1,396	1,391	1,342	1,658	1,838
	<u>4,105</u>	<u>4,282</u>	<u>4,151</u>	<u>4,896</u>	<u>5,128</u>
Beer, Ale and Stout					
Canadian	67,218	67,759	71,424	64,892	63,438
Imported	232	218	186	214	258
	<u>67,450</u>	<u>67,977</u>	<u>71,610</u>	<u>65,106</u>	<u>63,696</u>
Total					
Canadian	77,247	78,020	81,721	75,843	74,606
Imported	2,487	2,578	2,337	2,826	3,105
	<u>79,734</u>	<u>80,598</u>	<u>84,058</u>	<u>78,669</u>	<u>77,711</u>

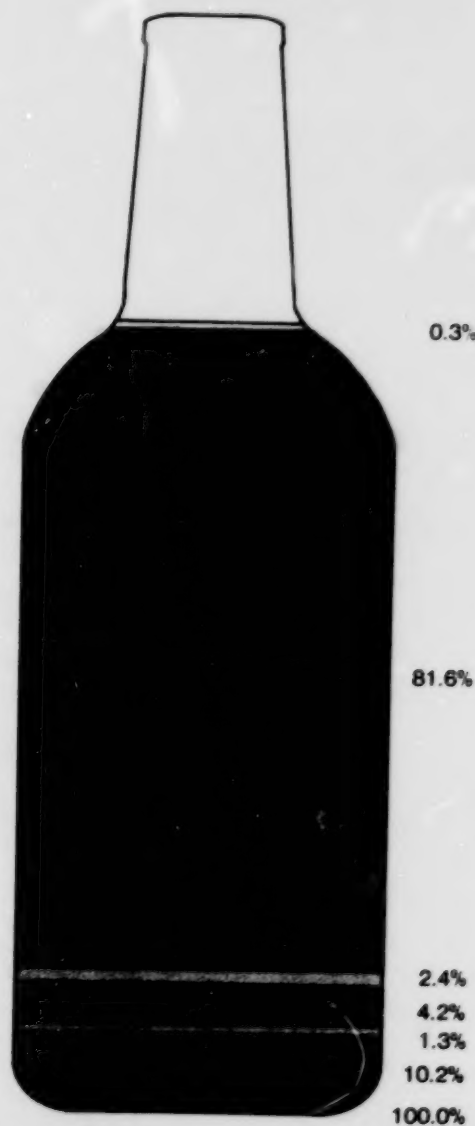
Volume of Sales — Litres — Continued

% of Volume Sales for fiscal
year 1982-83

Litres of Pure Alcohol



Litres of Product



Note: For pure alcohol content, the following average percentages are used:

Beer - 5%
Wine - 10%
Spirits - 39%

Imported 
Domestic 

Per Capita Liquor Sales (Litres)

Fiscal year	1978-79	1979-80	1980-81	1981-82	1982-83
Spirits					
Canadian	7.76	7.74	7.79	7.97	8.03
Imported	.91	1.02	.84	.98	1.03
	<u>8.67</u>	<u>8.76</u>	<u>8.63</u>	<u>8.95</u>	<u>9.06</u>
Wine					
Canadian	2.87	3.04	2.92	3.34	3.35
Imported	1.48	1.46	1.40	1.71	1.87
	<u>4.35</u>	<u>4.50</u>	<u>4.32</u>	<u>5.05</u>	<u>5.22</u>
Beer					
Canadian	71.24	71.14	74.31	67.02	64.64
Imported	.25	.23	.19	.22	.26
	<u>71.49</u>	<u>71.37</u>	<u>74.50</u>	<u>67.24</u>	<u>64.90</u>
Pure Alcohol*	<u>7.39</u>	<u>7.40</u>	<u>7.53</u>	<u>7.36</u>	<u>7.30</u>

* For pure alcohol the following alcohol by volume percentages were used:

Spirits 39%, Wine 10%, Beer 5%.

Notes:

- These are sales, not consumption figures.
- To arrive at Adult per capita sales (adult defined to be legal drinking age and above) multiply per capita sales figures by the following factors: 1978/79-1.52*, 1979/80-1.50*, 1980/81-1.49*, 1981/82-1.48*, 1982/83-1.47*.
(*Based on estimates from Statistics Canada).

- There are several factors that distort the above table:

1978-79	Strike by Alberta's Carling O'Keefe Brewery	June 1 - Aug. 19/78
	Strike by Manitoba Breweries Employees	June 5 - July 27/78
	Strike by Alberta's Labatts Brewery	June 7 - Sept. 24/78
	Strike by Manitoba Liquor Control Commission Employees	Oct. 10 - Nov. 26/78
1979-80	Lock out by Alberta Breweries Employees	July 3 - July 24/79
	Strike by Saskatchewan Liquor Board Employees	Nov. 24 - Dec. 18/79
1980-81	Strike by Alberta Liquor Control Board Employees	July 3 - July 29/80
	Strike by Alberta Breweries Employees	July 23 - Feb. 18/81
	Strike/Lockout of Saskatchewan Liquor Board Employees	Nov. 17 - Jan. 4/81

Schedule of Sales by Liquor Stores, for the year ended March 31, 1983

Location	Number	Wines & Spirits	Beer	Total
Assiniboia	519	\$ 1,011,357	\$ 279,294	\$ 1,290,651
Battleford	522	911,720	287,609	1,199,329
Biggar	525	625,838	164,984	790,822
Broadview	586	316,480	144,549	461,029
Buffalo Narrows	606	378,579	305,107	683,686
Cabri	589	288,794	71,053	359,847
Canora	536	959,586	158,117	1,117,703
Carlyle	554	705,712	203,859	909,571
Carrot River	601	379,059	159,858	538,917
Creighton	542	775,471	131,765	907,236
Davidson	555	424,474	121,809	546,283
Esterhazy	556	786,873	245,580	1,032,453
Estevan	520	1,910,274	549,685	2,459,959
Eston	602	320,002	78,849	398,851
Fort Qu'Appelle	553	1,056,956	300,298	1,357,254
Foam Lake	597	558,696	132,585	691,281
Gravelbourg	518	504,260	149,811	654,071
Gull Lake	516	413,728	106,304	520,032
Hafford	595	293,464	65,342	358,806
Hudson Bay	545	694,412	199,402	893,814
Humboldt	515	1,377,920	486,516	1,864,436
Indian Head	543	504,377	160,521	664,898
Ituna	531	434,309	74,620	508,929
Kamsack	512	887,157	177,913	1,065,070
Kelvington	541	477,674	95,398	573,072
Kerrobert	537	344,079	113,544	457,623
Kindersley	523	1,202,465	308,624	1,511,089
Kipling	528	392,346	109,035	501,381
Langenburg	563	331,224	120,004	451,228
Lanigan	564	482,738	145,687	628,425
La Loche	567	308,707	337,356	646,063
La Ronge	588	1,422,343	383,313	1,805,656
Leader	551	389,682	121,036	510,718
Lloydminster	548	480,436	92,096	572,532
Maple Creek	521	670,797	214,714	885,511
Meadow Lake	532	1,281,890	480,467	1,762,358
Melville	514	1,292,985	287,948	1,580,933
Melfort	524	1,448,163	377,482	1,825,645
Moose Jaw:				
510 - 4th Ave. S.W.	562	1,467,009	453,989	1,920,998
100 Fairford St. W.	506	4,615,957	1,156,189	5,772,146
Moosomin	547	695,211	210,903	906,114
North Battleford	509	2,736,595	728,308	3,464,903
Nipawin	534	1,348,397	348,671	1,697,068
Outlook	576	470,151	168,385	638,535
Ponteix	579	422,886	100,051	522,936
Preeceville	605	722,389	119,926	842,315
Prince Albert:				
South Hill				
Shopper's Mall	546	3,618,599	1,308,085	4,926,684
554 - 17th St. W.	507	3,361,608	885,260	4,246,868
Radville	529	329,106	99,270	428,376
Raymore	568	461,811	101,768	563,580

**Schedule of Sales by Liquor Stores, for the year ended
March 31, 1983 — Continued**

Location	Number	Wines & Spirits	Beer	Total
Regina:				
1702 Park St.	569	3,337,465	1,380,748	4,718,213
Park St. & 10th Ave. E.	500	5,691,040	—	5,691,040
Normanview Shopping Centre	502	2,276,306	892,897	3,169,203
1881 Broad St.	526	2,184,686	535,066	2,719,752
1165 Pasqua St.	560	2,744,269	1,188,967	3,933,236
Broadway Shopping Centre	501	2,780,299	829,763	3,610,062
North Albert	550	7,144,898	2,915,581	10,060,479
South Albert	557	7,909,559	1,951,876	9,861,435
Rosetown	544	873,394	221,359	1,094,753
Rosthern	513	428,240	170,167	598,407
Saskatoon				
Sutherland	572	1,207,670	572,000	1,779,670
401 - 20th St. W.	503	2,157,068	501,195	2,658,263
Churchill Shopping Centre	505	1,173,912	512,362	1,686,274
Westgate Plaza	561	6,829,321	2,694,320	9,523,641
1715 Idylwyld N.	566	4,548,443	1,313,258	5,861,701
Grosvenor Park	573	4,218,073	1,043,837	5,261,910
124 - 3rd Ave. N.	565	6,620,926	753,992	7,374,918
2325 Preston Ave.	559	5,525,488	1,818,132	7,343,620
Shaunavon	517	680,571	170,833	851,404
Shellbrook	600	430,560	180,310	610,870
Stoughton	604	260,106	65,297	325,403
St. Walburg	539	318,800	115,302	434,102
Swift Current	510	3,357,899	1,004,452	4,362,351
Tisdale	538	1,026,298	276,523	1,302,821
Unity	599	640,533	202,568	843,101
Uranium City	552	479,883	143,658	623,541
Wadena	558	718,569	165,429	883,998
Wakaw	540	371,029	143,082	514,111
Waskesiu (summer only) ..	533	236,663	127,929	364,592
Watrous	530	597,341	164,968	762,309
Watson	549	431,075	151,031	582,106
Weyburn	511	2,016,502	583,638	2,600,140
Wilkie	527	430,202	127,851	558,053
Wynyard	535	702,070	182,648	884,718
Yorkton	508	3,874,427	782,621	4,657,048
Total		131,518,331	37,506,599	169,024,930
Less: Drug Discounts		871		871
		<u>\$131,517,460</u>	<u>\$37,506,599</u>	<u>\$169,024,059</u>

Schedule of Wines and Spirits Purchased

(Including Certain Malt Liquors)
for the Year Ended March 31, 1983

Purchased from	Address	Amount
Achaia-Clauss Wine Company Limited	Patras, Greece	\$ 10,090
A. D. P. Export Sales Ltd.	London, England	2,762
Age Bodegas Unidas, S.A.	Fuenmayer, Spain	949
Agros, Messrs.	Warsaw, Poland	33,824
Alberta Distillers Limited	Calgary, Alberta	1,263,968
Alberta Liquor Control Board	Edmonton, Alberta	167,183
Almaden Vineyards Inc.	San Jose, California	24,153
Andres Wines (Alberta) Ltd.	Calgary, Alberta	754,419
Angostura International Limited	Toronto, Ontario	1,727
Anthon, Torben, A/S	Slangerup, Denmark	511
Armagnac, Sempe	Paris, France	798
Asbach & Co.	Ruedesheim, West Germany	15,285
Associated Importers Inc.	Detroit, Michigan	547,266
Bach, Masia S.A.	Barcelona, Spain	136
Baker, Jack Distillers Ltd.	Toronto, Ontario	16,462
Bailey, R & A & Co. Ltd.	Dublin, Ireland	469,800
Ballantine, George & Son Limited	Dumbarton, Scotland	172,696
Balthasar Ress K.G.	West Germany	15,985
Barbero S.P.A.	Italy	47,443
Barnes Wines Limited	St. Catharines, Ontario	105,180
Barossa Co-operative Winery Limited	South Australia	10,817
Barre, Ets. Freres	France	894
Barriere, A & R Freres	Bordeaux, France	8,122
Barton & Guestier	Bordeaux, France	34,932
Bass Export Limited	Glasgow, Scotland	9,157
Beauchant-Duroc, Louis	France	11,367
Begg, John Limited	Glasgow, Scotland	8,246
Bell, Arthur & Sons Ltd.	Perth, Scotland	27,387
Benedictine	FeCamp, France	21,945
Bergerie, La	Pauillac, France	101,564
Berry Bros. & Rudd Limited	London, England	34,662
Bodegas Montelorca, S.A.	Rioja, Spain	2,628
Bodegas Rioja Santiago, S.A.	Rioja, Spain	14,583
Bodegas Velazques, S.A.	Rioja, Spain	1,021
Bols Nederland B.V.	Netherlands	51,718
Borie-Manoux	Bordeaux, France	16,329
Bouchard Aine & Fils	Cedex, France	158,862
Bouchard, Paul & CIE	Cote-d'Or, France	2,199
Boutari, John & Son S.A.	Greece	4,205
Brauerei Beck GmbH & Co.	Germany	3,842
Bright, T. G. & Co. Limited	Niagara Falls, Ontario	302,293
British Columbia Liquor Control Board	Victoria, British Columbia	4,770
Brizard, Marie	Cedex, France	850
Brown-Forman International Limited	Louisville, Kentucky	26,870
Bulmer, HP Limited	Hereford, England	5,277
Burrough, James Limited	London, England	66,047
Bushmills Distillery Co. Ltd., The Old	Northern Ireland	13,059
Buton, Gio & C. S.P.A.	Bologna, Italy	277
Calona Wines Limited	Kelowna, British Columbia	2,330,189
Calvet, J. & Cie	Cedex, France	3,024
Cantina Donna Eleonora	Siena, Italy	29
Cantina Sociale Colli Albani	Roma, Italy	22,344

Schedule of Wines and Spirits Purchased — Continued

(Including Certain Malt Liquors)
for the Year Ended March 31, 1983

Purchased from	Address	Amount
Cantine Giacomo Montresor	Verona, Italy	317
Cantine Vaja S.P.A.	Bolzano, Italy	196
Carolan, T. J. & Son Ltd.	Ireland	10,108
Caroni (1975) Limited	West Indies	1,051
Casa Dos Vinhos Da Madeira LDA	Madeira, Portugal	1,630
Casa Vinicola Barone Ricasoli, S.P.A.	Firenze, Italy	7,254
Casa Vinicola E. Collavini	Italy	3,084
Casa Vinicola Fazi Battaglia	Roma, Italy	442
Casabello Wines Limited	Penticton, British Columbia	69,473
Catto, James & Co. Limited	London, England	46,941
Caves Alianca Vinicola De Sangalhos S.A.R.L.	Portugal	7,135
Caves Cafe De Paris Cusinier	Bordeaux, France	1,483
Caves Co-Operatives Vinicole de Beblenheim et Environs	Haut Rhin, France	1,020
Caves De Wissembourg, S.A.R.L.	Wissembourg, France	521
Caves Do Casalinho, LDA	Portugal	4,791
Caves St. Pierre	Avignon, France	9,262
Cav. Giovanni Battista Bertani S.P.A.	Verona, Italy	1,078
Cavit Cantina Viticoltori	Trento, Italy	1,597
Chapoutier, M. S.A.	France	3,993
Chartreuse Diffusion	Cedex, France	318
Chateau & Estate Wines	New York, New York	542
Chateau De La Gardine	Vaucluse, France	8,061
Chateau-Gai Wines/Stoneycroft Cellars	Calgary, Alberta	123,837
Chateau-Gai Wines Limited	Niagara Falls, Ontario	120,661
Chateau-Paulet S.A.	Cedex, France	1,781
Chauvenet, F.	Cote D'Or, France	12,925
Chianti Melini S.P.A.	Italy	7,520
Chiarli - 1860 (s.r.l. Pr. I.V.I.)	Modena, Italy	58,859
Chivas Brothers Limited	Paisley, Scotland	67,863
Cierrevi S.R.I.	Italy	25,721
Cinzano, Francesco & C.I.A. S.P.A.	Turin, Italy	9,160
Clusserath, Math. Jos. GMBH Co.	Germany	2,346
Cockburn Smithers & Co. Ltd.	London, England	1,028
Codorniu, S.A.	Barcelona, Spain	10,013
Cointreau	Cedex, France	34,657
Colio Wines of Canada Limited	Harrow, Ontario	5,356
Consorzio Produttori Vini Di Velletri	Italy	23,321
Co-Operative Winegrowers Assoc. of South Africa, Ltd.	Cape Province, South Africa	29,425
Cora, G. & L. F. LLI S.P.A.	Italy	15,328
Corbans Exports International Limited	Auckland, New Zealand	1,590
Corby Distilleries Limited	Corbyville, Ontario	3,197,678
Courvoisier International	Jarnac, France	32,358
Crabbie, John & Co. Ltd.	Edinburgh, Scotland	302
Cruse & Fils Freres	Cedex, France	8,803
Cuvillo & CIA	Puerto de Santa Maria, Spain	6,029
Danisco	Glostrup, Denmark	5,063
Dawson, Peter Limited	Glasgow, Scotland	21,462
Deinhard & Co. K.G.A.A.	West Germany	22,207
De Muller S.A.	Tarragona, Spain	3,302

Schedule of Wines and Spirits Purchased — Continued

(Including Certain Malt Liquors)
for the Year Ended March 31, 1983

Purchased from	Address	Amount
De Navilly, F.	Cedex, France	9,606
De Neuville	Cedex, France	22,892
De Kuyper, John & Son (Canada) Ltd.	Montreal, Quebec	6,931
Dewar, John & Sons Limited	Perth, Scotland	24,887
Diego, Rallo & Figli	Italy	1,352
Distilled Trading International Ltd.	London, England	331
Distillerie Stock S.P.A.	Italy	12,497
Distillers Corporation Limited	Montreal, Quebec	31,339
Ditley Lunk APS	Hasley, Denmark	1,322
Dogliani, Kiola Fratelli, S.P.A.	Italy	2,726
Doornkaat	Norden, West Germany	525
Dopff	France	3,518
Dortmunder Union Schultheiss- Brauerei, AG	West Germany	11,390
Drambuie Liqueur Co. Ltd., The	Edinburgh, Scotland	113,440
Drathen, Ewald Theod. K.G.	West Germany	9,851
Drouhin, Joseph	Beaune, France	11,734
Dubonnet Espanola SA	Tarragona, Spain	344
Dufouleur Freres	Burgundy, France	4,849
Dujardin & Company	West Germany	14,706
Distilleries Dumont Ltee., Les	Rougemont, Quebec	4,373
Dupuy, O. & Co.	Cognac, Charente, France	6,384
Enoteca Internazionale De Rham	Italy	99
Eschenauer, Louis	Cedex, France	31,092
Etablissements Fourcroy S.A.	Bruxelles, Belgium	6,754
Export Union	West Germany	13,803
F.A.C.V. S.P.A.	Verona, Italy	49
F.B.M. Distillery Co. Ltd.	Brampton, Ontario	774,429
Findlater, Mackie, Todd & Co. Ltd.	London, England	7,440
Fisher, Donald Limited	Edinburgh, Scotland	969
Folonari S. P.A.L.	Verona, Italy	29,818
Fonseca, J. M. Da	Lisboa, Portugal	2,243
Fontanafredda	Italy	8,693
Frankhof-Kellerei, GmbH	West Germany	11,895
Freixenet, S.A.	Barcelona, Spain	9,150
Frescobaldi, Marchesi De	Florence, Italy	27,152
Fromm and Sichel Inc.	San Francisco, California	36,402
Galliano International	New York, New York	8,476
Gallo, E. & J. Winery	Modesta, California	51,540
Gancia, F. LLI & C. SPA-Savas Ind., SPA	Italy	64,601
Gelas, B. & Fils	Toulouse, France	739
Gibson Canada Inc.	Vancouver, British Columbia	378,194
Gilbey Canada Limited	Toronto, Ontario	2,342,891
Gilbey De Loudenne S.A.	Lesparre, France	34,520
Giraud, Robert S.A.	Girande, France	7,758
Girolamo Luxardo S.P.A.	Italy	1,265
Glavya International Ltd.	Scotland	17,724
Glenlivet Whiskey Co. Ltd., The	Edinburgh, Scotland	5,427
Glenmore International Inc.	Louisville, Kentucky	1,738
Gloag, Matthew & Son Ltd.	Perth, Scotland	4,943
Gordon, Duff & Co., S.A.	Cadiz, Spain	441
Grant, William & Sons Limited	Paisley, Scotland	36,315

Schedule of Wines and Spirits Purchased — Continued

(Including Certain Malt Liquors)
for the Year Ended March 31, 1983

Purchased from	Address	Amount
Guntrum, Louis Weinkellerei	West Germany	164,275
Gurtler, Karl E. & Co. GES.M.B.H.	Austria	2,640
Haig, John & Co. Ltd.	Fife, Scotland	23,313
Hakutsuru Sake Brewing Co. Limited	Kobe, Japan	7,419
Hamilton's Ewell Vineyards Pty. Ltd.	Glenelg, South Australia	11,414
Hanschell Inniss Ltd.	St. John's, Newfoundland	20,425
Hardy, Thomas & Sons Pty. Ltd.	Mile End, South Australia	24,204
Harvey, John and Sons Limited	Bristol, England	52,370
Hawaiian Distillers	Honolulu, Hawaii	749
Heidsieck Henroit, Charles S.A.	Cedex, France	33,463
Heineken Brouweijer B.V.	Holland	114,101
Henkell & Co.	West Germany	84,995
Hennessy, James & Co.	France	48,057
Heublein International Sales Corp.	New York, New York	8,787
Hill Thomson & Co. Ltd.	Edinburgh, Scotland	21,063
Hoch Exportkellerei, Carl Jos., G.M.B.H.	West Germany	4,231
Hudson's Bay Company	New Westminster, British Columbia	161,881
Ilva Saronno S.P.A.	Saronno (VA), Italy	7,059
Imported Beer Co., The	St. Albert, Alberta	585
Inniskillin Wines Inc.	Ontario	22,760
Irish Distillers International Limited	Dublin, Ireland	37,725
Irish Mist Liqueur Co. Ltd., The	Tullamore, Ireland	20,175
Jaboulet Aine, Paul	France	494
Jacobsen, J. J. Company Limited A/S	Odense, Denmark	10,035
Jaffelin, Maison	Beaune, France	2,523
Jordan & Ste. Michelle Cellars Ltd.	St. Catharines, Ontario	1,115,185
Justerini & Brooks Ltd.	London, England	87,965
Keller-Geister-Kellerei Hannese & Co. KG	West Germany	3,114
Kellereien F. W. Langguth Erben GmbH & Co. K.G.	West Germany	4,051
Kelleramt Des Stietes	Austria	4,960
Kendermann, Hermann G.M.B.H.	West Germany	256,824
Kespelher, I.	West Germany	2,391
Kopke, C. N. & Co. Limited	Codex, Portugal	2,136
Kressman, Ed & Co.	Cedex, France	127,518
Kronenbourg, Brasseries	Cedex, France	20,151
Krug & Company	Cedex, France	6,859
Kylix International Limited	Devon, England	4,725
Labatt Breweries of Canada Limited	London, Ontario	10,516
Labatt's Breweries of British Columbia	New Westminster, British Columbia	1,276
Lamberti S.P.A.	Italy	107,927
Lamblin Et Fils	Chablis, France	7,383
Langenbach & Co. G.M.B.H.	West Germany	28,625
La Valdotaie SNC Di. M.	Italy	1,882
Lauder, Archibald & Co.	Dumbarton, Scotland	35,562
Lichine, Alexis & Company	Bordeaux, France	15,057
Lindemans Wines Pty. Limited	Lidcombe, N.S.W., Australia	80,933
London Winery Limited	London, Ontario	58,077
Lowenbrau Munchen	Germany	36,546
Luigi Bigi & Figlio S.p.A.	Italy	53
Mahler-Besse S.A.	Bordeaux, France	5,491

Schedule of Wines and Spirits Purchased — Continued

(Including Certain Malt Liquors)
for the Year Ended March 31, 1983

Purchased from	Address	Amount
Maison Albert Bichot	Cedex, France	19,259
Maison, La Secrestat Limitee, La	Dorval, Quebec	657
Maison, Sichel	Cedex, France	32,758
Maison Veuve Amoît	Cedex, France	308
Manitoba Liquor Control Commission ..	Winnipeg, Manitoba	64,095
Mara, William Company	Belleville, Ontario	33,192
Marchesi L.eP. Antinori	Florence, Italy	12,016
Marnier-LaPostolle	Paris, France	325,762
Marques De Monistrol	Barcelona, Spain	3,567
Martell & Co.	Cedex, France	15,109
Martini, Louis M. Winery	St. Helena, California	2,805
Martini & Rossi, I.V.L.A.S. S.P.A.	Torino, Italy	102,475
Masson, Paul Vineyards	New York, New York	77,176
Mau, Ets Yvon & Fils	France	6,187
Meagher's Distillery Ltd.	Montreal, Quebec	1,134,699
Melchers Inc.	Montreal, Quebec	349,321
Metaxa, S. & E. & A. Distilleries S.A.	Athens, Greece	17,664
Mildara Wines Limited	Australia	400
Milz, Josef Weinkellerei-Weinexport ...	West Germany	12,459
Mirassou Sales Co.	San Jose, California	2,048
Mission Hill Vineyards, Inc.	Westbank, British Columbia	37,917
Moët & Chandon	France	176,751
Molson Brewery B.C. Ltd.	Vancouver, British Columbia	540
Mommessin, S.A.	Cedex, France	25,347
Monarch Wine Co. Inc.	Brooklyn, New York	18,135
Mondavi, Robert Winery	Oakville, California	4,211
Monimpex	Budapest, Hungary	42,507
Moreau, J. et Fils	France	10,088
Moser, Lenz GmbH	Austria	46,258
Mount Gay Distilleries Ltd.	Bridgetown, Barbados, W. I.	1,087
Muller, Rudolf GMBH & Co. KG	Germany	5,575
Mumm, G. H. & CIE	Reims Cedex, France	99,391
MacNish, Robert & Co. Ltd.	Dumbarton, Scotland	68,110
McCallum, D. & J. Limited	Edinburgh, Scotland	50,187
McGuinness Distillers Limited	Toronto, Ontario	3,400,381
McPherson, John E. & Sons Limited	Edinburgh, Scotland	3,577
National Distillers Products Co.	Pittsburgh, Pennsylvania	11,764
Navip, Wine & Spirit Exporters	Zemun, Yugoslavia	5,066
Newfoundland Liquor Commission	St. John's, Newfoundland	9,057
Nicolas Export	Charenton, France	709
Etalissements Noilly Prat & CIE	Cedex, France	11,585
Nova Scotia Liquor Commission	Halifax, Nova Scotia	352
O'Darby, J. J. Ltd.	Cork, Ireland	47,500
Okura Shuzo Co. Ltd.	Kyoto, Japan	1,284
Liquor Control Board of Ontario	Toronto, Ontario	4,697
Oy Alko AB	Helsinki, Finland	29,311
Palliser Distillers Limited	Lethbridge, Alberta	67,865
Park & Tilford Canada Inc.	Montreal, Quebec	167,090
Paternina, Federico S.A.	Haro, Spain	1,298
Pedro Domecq S.A.	Spain	4,596
Penfolds Wines Pty. Limited	Magill, South Australia	6,390
Piat Pere & Fils	Macon, France	17,796
Pieroth, Ferdinand		
Weingut-Weinkellerei	West Germany	6,815

Schedule of Wines and Spirits Purchased — Continued

(Including Certain Malt Liquors)
for the Year Ended March 31, 1983

Purchased from	Address	Amount
Potter Distilleries Ltd.	Langley, British Columbia	252,163
Quebec Liquor Corporation	Montreal, Quebec	555
Racke, A.	West Germany	46,124
Reckitt & Colman Inter. Marketing Division	West Ryde, N.S.W., Australia	590
Reh, Franz & Sohn G.M.B.H. K.G.	Germany	13,648
E. Remy Martin & Co. S.A.	Cedex, France	51,683
Remy — Pannier	Cedex, France	9,676
Renfield Importers Ltd.	New York, New York	263
Rieder Distillery Ltd.	Toronto, Ontario	19,911
Riemerschmid, Anton	West Germany	3,457
Rodet, Antonin	France	29,661
Roederer, Champagne Louis S.A.	Cedex, France	11,019
Rodriguez & Berger, S.A.	Madrid, Spain	1,232
Roger, Champagne Pol	Cedex, France	4,389
Rosenheim L. und Sohne	West Germany	6,554
Rosenhof Weinkellerei GMBH	West Germany	16,929
Ruffino, I. L.	Brescia, Italy	50,080
Rumark Rums Canada Limited	Toronto, Ontario	64,191
Sandeman, George G. Sons & Co. Ltd. .	London, England	1,043
Sapin, Paul	France	5,918
Schenley Canada Inc.	Montreal, Quebec	1,342,084
Schlichte	Germany	3,044
Schmitt'sches, Gustav Adolf Weingut ..	West Germany	282,346
Schneider, Michel Nachf	West Germany	7,406
Scholl & Hillebrand	Germany	18,300
Schroder & Schyler & CIE	Cedex, France	25,014
Scottish & Newcastle Breweries Limited	Edinburgh, Scotland	26,932
Seagram Company Ltd., The	Gimli, Manitoba	2,927,452
Seagram, Joseph E. & Sons Ltd.	Montreal, Quebec	417,297
Seagram, Jos. E. & Sons (Scotland) Ltd.	Paisley, Scotland	6,288
Sebastiani Vineyards	San Francisco, California	12,956
S.E.M.A.V.	Bordeaux, France	6,449
Seppelt B. & Sons Limited	Adelaide, South Australia	81,354
Sichel, Sohne, H. G.M.B.H.	West Germany	189,850
Da Silva, C. (Vinhos) SARL	Codex, Portugal	526
Slovin	Frankopanska, Yugoslavia	14,774
Smith, S. & Son Pty. Ltd.	Angoston, South Australia	2,381
Societe Co-operative Vigneronne	Israel	3,604
Societe St. Raphael	Cedex, France	958
S.E.G.M. Dubonnet International	Paris, France	56,406
Societe Pour L'Exportation De Grandes Marques	Paris, France	7,565
Sogrape Sociedade Comercial Dos Vinhos De Mesa De Portugal, S.A.R.L. .	Codex, Portugal	118,038
Sohnlein Rheingold KG	West Germany	1,710
"Sojuzplodo Import", V/O	Moscow, U.S.S.R.	63,319
St. Ursula	Germany	14,758
Stewart, J. & G. Ltd.	Edinburgh, Scotland	80,941
Steirische Brauindustrie A.G.	Austria	4,968
Stewart & Son of Dundee Ltd.	Dundee, Scotland	4,380

Schedule of Wines and Spirits Purchased — Concluded

(Including Certain Malt Liquors)
for the Year Ended March 31, 1983

Purchased from	Address	Amount
Subileau, Antoine	France	3,326
Suntory Limited	Osaka, Japan	21,174
S. V.I.P. S.P.A.	Vernona, Italy	3,519
Svenborg Vinkompagni a.m.b.a.	Svendborg, Denmark	5,121
Tanqueray, Charles & Co. Limited	London, England	19,760
Taylor, Fladgate & Yeatman		
Vinhos S.A.R.L.	Portugal	995
Taylor California Cellars	Ripon, California	3,082
Teacher, Wm. & Sons Ltd.	Glasgow, Scotland	80,538
Tenute Sella & Mosca S.p.A.	Milano, Italy	901
Tequila Sauza S.A. de C.V.	Guadalajara-Jalisco, Mexico	106,651
Tequilla Viuda de Romero S.A.	Mexico	13,898
Thomson, Peter (Perth) Limited	Perth, Scotland	3,109
Tia Maria Ltd.	West Sussex, England	257,834
Torres, Miguel	Barcelona, Spain	7,989
Tuborg International	Copenhagen, Denmark	48,466
Turpin Freres & Riout	Bordeaux, France	481
Underberg G.M.B.H.	Vienna, Austria	4,302
Union Des Co-Operatives Vinicoles		
De Samos	Samos Samou, Greece	413
Union Des Vignerons Des Cotes		
Du Rhone	Tulette, France	1,252
United Rum Merchants Ltd.	West Sussex, England	281,521
Utomij, B. V.	Holland	1,223
Valckenberg, P. J.	West Germany	30,288
Valdo S.P.A.	Verona, Italy	109
Valle Vermiglia, S.p.A.	Frascati, Italy	628
Vedrenne Pere & Fils	France	1,060
Vernaux, Noemie	Cedex, France	6,128
Veuve Clicquot-Ponsardin, S.A.	Cedex, France	12,270
Villa Banfi S.p.A.	Rome Italy	134,102
Vin Geloso Inc.	Laval, Quebec	1,083
Vinexport	Bucharest, Romania	2,954
Vinimpex	Sofia, Bulgaria	8,532
Vizconde De Ayala	Logrone, Spain	3,304
Walker, Hiram (Int'al) S.A.	Switzerland	7,853
Walker, Hiram & Sons Limited	Winfield, British Columbia	2,781,719
Walker, John & Sons Limited	London, England	195,704
Warnink, Erven B.V.	Middelharnis, Holland	285
Waterloo Agencies Limited	Montreal, Quebec	18,273
Williams & Humbert Limited	Cadiz, Spain	3,054
Wine Group, The	Chicago, Illinois	8,688
Wineguild Company Ltd.	France	11,528
Wolfgang Zahn-Weinkellerei	West Germany	7,294
Zentralkellerei Badischer	West Germany	13,114
		35,118,039

Schedule of Beer Purchased for the Year Ended March 31

(with comparative figures for the previous year)

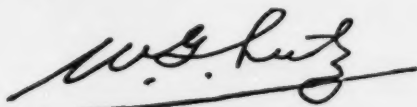
	1983 \$	1982 \$
Carling O'Keefe Brewery Ltd. Regina, Saskatchewan	20,331,492	17,248,431
Labatt's Saskatchewan Brewery Ltd. Saskatoon, Saskatchewan	16,743,613	15,331,686
Molson Saskatchewan Brewery Ltd. Regina, Saskatchewan	43,858,437	40,537,170
	<u>80,933,542</u>	<u>73,117,287</u>

Auditor's Report

To the Members of the Legislative Assembly of
the Province of Saskatchewan:

I have examined the balance sheet of the
Saskatchewan Liquor Board as at March 31,
1983 and the statements of income and
retained earnings and changes in financial
position for the year then ended. My
examination was made in accordance with
generally accepted auditing standards, and
accordingly included such tests and other
procedures as I considered necessary in the
circumstances.

In my opinion, these financial statements
present fairly the financial position of the Board
as at March 31, 1983 and the results of its
operations and changes in its financial position
for the year then ended in accordance with
generally accepted accounting principles
applied on a basis consistent with that of the
preceding year.

A handwritten signature in dark ink, appearing to read 'W. G. Lutz', is written over a horizontal line.

Regina, Saskatchewan
July 29, 1983.

W. G. Lutz, F.C.A.,
Provincial Auditor.

Statement 1 — Balance Sheet as at March 31

	1983 \$	1982 \$
Assets		
Current		
Cash in bank	8,266	—
Short-Term investments at cost which approximates market	—	7,108,288
Accounts receivable	154,106	179,958
Inventory — at cost	12,388,799	12,068,950
Prepaid expenses and supplies	214,522	131,088
Total Current Assets	12,765,693	19,488,284
Due from Consolidated Fund (Note 3)	21,500,000	36,000,000
Fixed		
Buildings, sites and equipment (Note 2)	17,925,555	17,266,154
	<u>52,191,248</u>	<u>72,754,438</u>
Liabilities and Equity		
Current		
Bank overdraft	—	1,221,000
Prepaid orders	46,986	154,107
Accounts payable	4,149,193	6,921,037
Liquor Consumption Tax payable	3,094,418	2,842,588
Pension fund	—	189,633
Total Current Liabilities	7,290,597	11,328,365
Pension costs payable (Note 4)	651,865	—
Equity		
Retained earnings (Statement 2)	44,248,786	61,426,073
	<u>52,191,248</u>	<u>72,754,438</u>

(see accompanying notes)

Statement 2 — Statement of Income and Retained Earnings for the year ended March 31

	1983 \$	1982 \$
Total Sales (Note 5)	269,530,883	238,031,532
Cost of Sales (Schedule 1)	<u>159,405,378</u>	<u>142,362,544</u>
Gross Profit	110,125,505	95,668,988
Operating expenses (Schedule 2)	<u>19,981,372</u>	<u>17,311,276</u>
Operating income	90,144,133	78,357,712
Other income (Schedule 3)	2,629,802	3,609,294
Gain on sale of property	<u>48,778</u>	<u>145,578</u>
Net Income for the year	92,822,713	82,112,584
Retained earnings, beginning of year	<u>61,426,073</u>	<u>28,313,489</u>
	154,248,786	110,426,073
Payments to Minister of Finance	<u>110,000,000</u>	<u>49,000,000</u>
Retained earnings, end of year (Statement 1)	<u><u>44,248,786</u></u>	<u><u>61,426,073</u></u>

(see accompanying notes)

Statement 3 — Statement of Changes in Financial Position for the year ended March 31

	1983 \$	1982 \$
Source of Funds		
From Operations		
Income from operations	92,822,713	82,112,584
Charges not requiring funds		
— depreciation and amortization	700,421	802,474
— gain on sale of property	(48,778)	(145,578)
— accrued pension costs	651,865	—
	<u>94,126,221</u>	<u>82,769,480</u>
Proceeds on sale of fixed assets	74,124	239,935
	<u>94,200,345</u>	<u>83,009,415</u>
Reduction in Due from Consolidated Fund	14,500,000	—
	<u>108,700,345</u>	<u>83,009,415</u>
Application of Funds		
Purchase of buildings, sites and equipment	1,385,168	2,555,348
Payments to Minister of Finance for Consolidated Fund	110,000,000	49,000,000
Increase in Due from Consolidated Fund	—	26,000,000
	<u>111,385,168</u>	<u>77,555,348</u>
Increase (decrease) in working capital	(2,684,823)	5,454,067
Working capital, beginning of year	8,159,919	2,705,852
Working capital, end of year	<u>5,475,096</u>	<u>8,159,919</u>
Represented by:		
Current assets	12,765,693	19,488,284
Current liabilities	7,290,597	11,328,365
	<u>5,475,096</u>	<u>8,159,919</u>

(see accompanying notes)

Notes to Financial Statement March 31, 1983

1. Accounting Policy

(a) Depreciation

Depreciation of buildings has been calculated at rates of 2½% and 5% which are based on the estimated useful life of the buildings. Depreciation of equipment has been calculated at a rate of 15% which is based on the estimated useful life of the equipment. Leasehold improvements are amortized at a rate based on the period of the lease.

(b) Enforcement Expenses

A Treasury Board Regulation issued pursuant to Section 211 of The Liquor Act authorized the payment by the Liquor Board of certain expenses relative to the enforcement of provisions of The Liquor Act.

As a result, the year ended March 31, 1983 includes the following expenses.

	1983 \$	1982 \$
Department of Municipal Affairs	1,000,000	1,000,000
Department of the Attorney General	1,652,707	1,518,543
	<u>2,652,707</u>	<u>2,518,543</u>

(c) Pension Plans

Presently, the Board is participating in two pension plans. One is the Public Employees' (Government Contribution) Superannuation Plan. It is a cost based pension plan and as such all pension costs which are charged to operations are equivalent to the amount provided for funding. The other plan, the Liquor Board Superannuation Plan, is a benefit based plan and accordingly the Board has with the recommendation from its Actuary established the following policies: Current service costs are charged to operations. Past service costs arising from modification of the benefits payable under the plan or adjustments in the pension cost calculations brought about by an actuarial evaluation are charged to operations over the future working period of the present members of the plan, not to exceed 15 years. These charges are based on a level percentage of employees contributions to this plan. Any differences between amounts charged to operations and amounts provided for funding is included as a liability or deferred charge.

2. Buildings, Sites and Equipment

	Cost	1983 Accumulated Depreciation	Net Book Value	1982 Net Book Value
	\$	\$	\$	\$
Sites	2,148,655	—	2,148,655	2,119,876
Buildings	16,233,572	1,759,842	14,473,730	13,835,866
Furniture and equipment	1,839,290	1,127,459	711,831	637,270
Leasehold improvements	939,077	347,738	591,339	673,142
	<u>21,160,594</u>	<u>3,235,039</u>	<u>17,925,555</u>	<u>17,266,154</u>

3. Due From Consolidated Fund

This amount represents funds deposited to the credit of the Liquor Board in the Consolidated Fund of the Province within the provisions of Section 209 of The Liquor Act and Section 17 of The Department of Finance Act and Treasury Board Regulations. This amount, which is noninterest bearing, may be reduced as

decisions are made by Treasury Board concerning the disposition of profits under Section 212 of The Liquor Act.

4. Pension Plan

An actuarial report on the Liquor Board Superannuation Fund as at December 31, 1981 established an amount of \$15,205,245 for past

service costs which is required to supplement the current service cost to meet all future benefits. The adjusted provision for superannuation expense for 1983 is \$1,667,647 (\$497,003 for current service costs, \$1,170,644 for amortizing past service costs). The amount of unamortized past service costs as at March 31, 1983 is \$14,034,601. The funding for the plan during 1982/83 was \$1,015,782. The difference between the Board's provision and funding for pension costs gives rise to \$651,865 pension cost payable.

5. Sales

Total sales are comprised of the following:

	1983 \$	1982 \$
Wines and Spirits		
— in stores	131,517,460	114,884,474
— to special vendors	23,598,458	20,851,241
	<u>155,115,918</u>	<u>135,735,715</u>
Beer		
— to licensees	75,058,320	68,531,888
— in stores	37,506,599	32,193,675
— to special vendors	1,850,046	1,570,254
	<u>114,414,965</u>	<u>102,295,817</u>
	<u>269,530,883</u>	<u>238,031,532</u>

6. Related Parties

Included in these financial statements are expenses resulting from routine operating transactions conducted at prevailing market prices with various Saskatchewan crown controlled departments, agencies and corporations with which the Board is related.

Account balances resulting from these transactions are included in the balance sheet and are settled on normal trade terms. Other amounts due to (from) related parties and the terms of settlement are described separately in the Financial Statement and the notes thereto.

Schedule 1 — Cost of Sales for the Year Ended March 31

	1983 \$	1982 \$
Inventory, beginning of year	12,068,950	10,657,888
Net Purchases	116,032,029	104,565,083
Freight	6,860,818	6,466,562
Duty and excise tax	36,832,380	32,741,961
	<u>171,794,177</u>	<u>154,431,494</u>
Less inventory, end of year	12,388,799	12,068,950
	<u>159,405,378</u>	<u>142,362,544</u>
(see accompanying notes)		

Schedule 2 — Operating Expenses for the Year Ended March 31

	1983 \$	1982 \$
Audit fees	20,708	17,303
Breakages	114,834	105,145
Building operation	523,275	358,003
Communications	157,188	134,398
Data processing	326,079	165,656
Depreciation on buildings	485,151	442,710
Enforcement expense (Note 1 (b))	2,652,707	2,518,543
Fixtures written off, maintenance and depreciation on equipment	305,957	500,446
Grants in lieu of taxes	601,028	501,571
Insurance	208,710	177,092
Pension Costs	1,810,955	1,220,393
Rent and Utilities	1,052,601	1,138,719
Salaries, wages and fringe benefits	11,014,113	9,356,810
Stationery and supplies	399,024	328,295
Sundry	193,912	225,685
Travel and vehicle	115,130	120,507
	<u>19,981,372</u>	<u>17,311,276</u>
(see accompanying notes)		

Schedule 3 — Other Income for the Year Ended March 31

	1983 \$	1982 \$
Interest revenue	2,146,340	3,035,174
Liquor Consumption Tax Commission	10,161	198,248
Permit revenue	233,831	223,150
Sundry revenue	239,470	152,722
	<u>2,629,802</u>	<u>3,609,294</u>
(see accompanying notes)		

